

Claims Act backs them up, just as through the CPA firm, the CPA in charge of that firm backs up the apprenticeship to that private firm. So to imply or indicate that there is no liability at all is not right. I think the experience gained in the Department of Revenue in most instances is probably a greater, broader experience than what may be gained in an individual CPA firm. The apprentice in an individual CPA firm can be assigned some narrow concept of the discipline or some narrow concept of the activity of the firm and not have any broad view of accounting at all. I really think that the auditors in the State Department of Revenue probably have a broader view than those, in most instances, in the private firms. So I think the amendment is legitimate. I think the amendment is needed. I think it is worthwhile legislation. I think we are in the proper section of the law. I think it will not detract from Senator DeCamp's bill at all, and with the stack up on General File, I think this is a good move on behalf of Senator Labedz and I, personally, will support her in this endeavor and I would hope everyone else would support her also.

PRESIDENT: Senator Shirley Marsh.

SENATOR MARSH: Mr. President and members of this legislative body, I have several questions I would like to ask Senator Labedz. Would you yield, please?

SENATOR LABEDZ: Senator Marsh.

SENATOR MARSH: On the map which you have given to us, the second area says "State Government Experience Accepted or Considered." How many of the states accept it and how many of the states consider it?

SENATOR LABEDZ: I am sorry, Senator Marsh, I was looking for the map. What was the question again?

SENATOR MARSH: Under the Legend...

SENATOR LABEDZ: Right.

SENATOR MARSH: The second area says "State Government Experience Accepted or Considered." How many of those states accept it and how many states simply consider it?

SENATOR LABEDZ: I take that to mean that they were accepted or they considered the State Government Experience as a qualification and there are 27 of them that either accept it or consider the experience as a qualification.

SENATOR MARSH: But you do not know then which ones totally accept it or which ones simply consider it as part of the possibility of accepting it?

SENATOR LABEDZ: No, ma'am, I do not.

SENATOR MARSH: Thank you very much. I looked up in my black book on LB 431 which is Senator Labedz bill which I understand according to my black book is currently on General File and I have had from my Legislative District ten persons contact me, either by telephone or by letter, requesting that I oppose LB 431 and I have heard from two who have asked me to support it. The two who asked me to support it are not